

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
GREENVILLE DIVISION**

IN RE:
KIM YVONNE JENKINS
Debtors

**CASE NO. 12-03188-8-RDD
CHAPTER 7**

**MOTION TO SELL PROPERTY FREE AND CLEAR OF LIENS
AND OTHER INTERESTS WITH LIENS TO ATTACH TO PROCEEDS
PURSUANT TO 11 U.S.C. § 363**

NOW COMES Stephen L. Beaman, Trustee in the above-referenced matter, through the undersigned counsel, and moves this Court for an Order allowing and facilitating the sale of property free and clear of liens and other interests in said property with liens to attach to proceeds pursuant to 11 U.S.C. § 363(f). In support of this Motion, the Trustee shows unto the court as follows:

1. This matter is a core proceeding pursuant to 28 U.S.C. §157, and the court has jurisdiction pursuant to 28 U.S.C. §§151, 157, and 1334. The court has the authority to hear this matter pursuant to the General Order of Reference entered August 3, 1984, by the United States District Court for the Eastern District of North Carolina.
2. The Debtors filed a Chapter 13 petition in bankruptcy on April 26, 2012, and the case was converted to a Chapter 7 in bankruptcy on May 23, 2012. Stephen L. Beaman was appointed Trustee to fulfill the duties as stated in 11 U.S.C. §704.
3. The Trustee proposed to the court to sell the property described hereinafter pursuant to 11 U.S.C. §363, and the Trustee had the authority to sell this property pursuant to 11 U.S.C. §363(f).
4. The property that sold is as follows:

A.	205/207 Pine Street; (2) Unit Duplex PIN # 5992-58-4552, Hertford County	\$15,000.00
B.	209 Pine Street, Single Family Home PIN # 5992-58-4477, Hertford County	\$15,000.00
C.	211/213 Pine Street; (2) Unit Duplex PIN # 5992-58-4462, Hertford County	\$15,000.00
D.	816/818 Troy Street; (2) Unit Duplex PIN # 5993-60-6293, Hertford County	\$10,000.00
E.	266 Catherine Creek Road; Single Family Home PIN # 5992-58-3472, Hertford County	\$15,000.00
F.	112 Sonora Drive; Vacant Residential Lot PIN # 5982-58-7364, Hertford County	\$9,000.00
G.	113 Sonora Drive; Vacant Residential Lot	\$7,000.00

PIN # 5982-58-7132, Hertford County

Total Sale: \$86,000.00

5. After the sale, counsel for the buyer found liens of record not known to the Trustee. The Trustee is informed and believes that the following creditors have a lien upon these properties as follows:

Name & Address of Lienholder	Nature of Lien	Reference
Internal Revenue Service Attn: Managing Agent P. O. Box 7346 Philadelphia, PA 19101	Tax Lien on Property	11-M-57
US Attorney General 5137 Robert F. Kennedy Bldg 10 th St and Constitution Ave NW Washington DC 20530		11-M-120 Filed in Hertford County
NC Department of Revenue Bankruptcy Unit PO Box 1168 Raleigh, NC 27602	Tax Lien on Property	Film No. 13-M-27 Filed in Hertford County
North Carolina Attorney General NC Department of Justice PO Box 628 Raleigh, NC 27699		
Forman Rossabi Black PA PO Box 41027 Greensboro, NC 27404	Judgment Lien	File No. 11-CVS-009524 (J001) Filed in Guilford County Transcribed to Hertford County
Employment Security Commission of NC Attn: Managing Agent PO Box 25903 Raleigh, NC 27611-5903	ESC Lien in the name of “We are All Connected WAAC, Inc”	File No. 09-M-65 Filed in Hertford County

6. The liquidation of the above-described property can be facilitated by a sale free and clear of the alleged lien as set forth above with the rights of the lien creditor being transferred to the proceeds of the sale as determined and marshaled by the court.

7. The Trustee has sold this property and intends to transfer the above lien to the proceeds of the sale in its respective priorities. The sale shall be subject to the reasonable, necessary costs and

expenses of preserving and disposing of such property to the extent of any benefit to the holder of such claim pursuant to 11 U.S.C. §506(c).

8. If any creditor listed above claiming a lien on the above-described property does not object within the time allowed, that creditor shall be deemed to have consented to the sale of the property free and clear of that creditor's interest.

9. The Trustee further shows that it appears that the order of priority among the above listed liens is as follows:

1 st	ESC	8/31/2009
2 nd	IRS (11 M 57)	5/2/2011
3 rd	IRS (11 M 120)	12/5/2011
4 th	Forman, Rossabi	12 T 5
5 th	NC Revenue	3/20/2013

The recordings of the above liens are attached hereto as Exhibits. Some or all of the properties are also subject to a first deed of trust to Southern Bank and Trust Company recorded February 29, 2008.

WHEREFORE, Trustee prays for the court to grant the following relief:

1. To allow the sale of the property described herein free and clear of the purported liens claimed by the creditors named herein pursuant to 11 U.S.C. §363;

2. To provide that the purported liens of the creditors named herein to attach to the proceeds of the sale in their respective priorities;

3. To allow, after proper application, the reasonable, necessary costs and expenses of preserving such property to the extent of any benefit to the holders of such claims pursuant to 11 U.S.C. §506(c)

4. To establish the priorities of the liens listed herein as set forth above after the lien of Southern Bank and Trust Company; and

4. For such other and further relief as the court may deem just and proper.

This, the 5th day of April, 2013.

Law Office of Stephen L. Beaman, PLLC
By: s/Stephen L. Beaman
Stephen L. Beaman, N.C. State Bar No. 6021

CERTIFICATE OF SERVICE

This is to certify that a copy of the **Motion to Sell Property Free and Clear of Liens and Other Interests with Liens to Attach to Proceeds Pursuant to 11 U.S.C. §363 and Notice** was served on the persons listed below, on this date by mailing a copy thereof to them at their addresses as shown below, by depositing the same in a postpaid, properly addressed wrapper in a Post Office or other official depository under the exclusive care and custody of the U.S. Postal Service or by CMECF, as indicated.

This, the 5th day of April, 2013.

Law Office of Stephen L. Beaman, PLLC
By: s/Stephen L. Beaman
Stephen L. Beaman, N.C. State Bar No. 6021
P.O. Box 1907, Wilson, NC 27894-1907
Phone (252) 237-9020 Fax (252) 243-5174
jbennington@beamanlaw.com

SERVED ON :

Bankruptcy Administrator (via cm/ecf)

Michael B. Sosna, Attorney for Debtor (via CM/ECF)

Kim Yvonne Jenkins
201 Morris Road
Ahoski, NC 27910

5137 Robert F. Kennedy Bldg
10th St and Constitution Ave NW
Washington DC 20530

Herford County Tax Office
Attn: Managing Agent
704 N. King Street
Winton, NC 27986

Employment Security Commissions
Attn: Managing Agent
P.O. Box 25903
Raleigh, NC 27611-5903

Internal Revenue Service
Attn: Managing Agent
4405 Bland Road
Raleigh NC 27609

Forman Rossabi Black PA
Attn: Managing Agent
PO Box 41027
Greensboro, NC 27404

Internal Revenue Service
Attn: Managing Agent
P. O. Box 7346
Philadelphia, PA 19101

NC Department of Revenue
Bankruptcy Unit
PO Box 1168
Raleigh, NC 27602

Internal Revenue Service
Office of Chief Counsel
Alamance Buuilding, Mail Stop 24
4905 Koger Blvd.
Greensboro, NC 27407-2734

Rudy Renfer, US Attorney
Federal Building, Ste 800
310 New Bern Avenue
Raleigh, NC 27601-1461

US Attorney (via Certified Mail)
Attn: Civil Process Clerk
310 New Bern Avenue
Raleigh, NC 27601-1461

NC Dept. of Commerce Div. Of Employment
Security
PO Box 26504
Raleigh NC 27711-6504

US Attorney General (via Certified Mail)

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
GREENVILLE DIVISION

IN RE:
KIM YVONNE JENKINS
Debtors

CASE NO. 12-03188-8-RDD
CHAPTER 7

NOTICE OF MOTION

Stephen L. Beaman, Trustee in the above entitled case has filed an **MOTION FOR
SALE OF PROPERTY FREE AND CLEAR OF LIENS AND OTHER INTERESTS
WITH LIENS TO ATTACH TO PROCEEDS** with the court

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the court to grant the relief sought, or if you want the court to consider your views on the matter, then on or before **FOURTEEN(14) days**, after the date below, you or your attorney must file with the court, pursuant to Local Rule 9013-1 and 9014-1, a written response, an answer explaining your position, and a request for hearing at:

**Clerk, U.S. Bankruptcy Court, Eastern District of North Carolina
1760-A Parkwood Blvd.
Wilson, NC 27893-3564**

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above.

You must also mail a copy to: the undersigned attorney, debtors, debtors' attorney, trustee, Bankruptcy Administrator, and other parties in interest.

FURTHER NOTICE IS HEREBY GIVEN that this Motion may be allowed provided no response and request for a hearing is made by a party in interest in writing to the Clerk of this Court; and

FURTHER NOTICE IS HEREBY GIVEN that a hearing will be conducted on the Motion and any response thereto on or before **FOURTEEN(14) days** at the United States Bankruptcy Court, located at 1760 Parkwood Boulevard, Wilson, North Carolina.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought and may enter an order granting that relief.

This the 5th day of April, 2013.

Law Office of Stephen L. Beaman, PLLC
By: S/Stephen L. Beaman

0414788-1019-00-00-20090824
 EMPLOYMENT SECURITY COMMISSION OF NORTH CAROLINA
 UNEMPLOYMENT INSURANCE DIVISION
 POST OFFICE BOX 26504
 RALEIGH, NORTH CAROLINA 27611-6504
 090086216
 AR: 1207469
 12

CERTIFICATION OF UNEMPLOYMENT INSURANCE TAX DELINQUENCY 04-2-25

August 24, 2009

File # 04-M-65

F.I.m# 04-10-9999

04-2-25

1207469

TO: CLERK OF SUPERIOR COURT
 HERTFORD COUNTY
 WINTON, NORTH CAROLINA, 27986

RE: WE ARE ALL CONNECTED WAAC INC
 110 N MITCHELL ST
 AHOSKIE NC 27910-3030

04 14 788 0

Greetings:

The Commission is certifying to you the non-payment by this employer of unemployment tax, penalties, and/or interest past due under the Employment Security Law of North Carolina. Please enter this certificate on your judgment docket.

Copies of this certificate are being sent to an agent of the Commission in your county to serve as an execution pursuant to North Carolina General Statutes Section 96-10(b) (1).

On or about the first of the month, you will be mailed a check covering your indexing fee for this and any other certificates sent to you during this month.

Delinquent Period(s):

1st qtr 2007, 2nd qtr 2007,

Taxes	\$6,300.09
Interest on above through August 31, 2009**	\$833.25
Penalty Late Filing	\$0.00
Penalty Late Payment	\$630.01
Penalty Worthless Check	\$0.00
Court Costs/Docket Fee	\$6.00
TOTAL TO DATE	\$7,769.35

**Interest continues to accrue on any tax due at a rate determined by G.S. 105-241.1(i) until paid.

Moses Carey, Jr., Chairman
 Employment Security Commission of North Carolina



Form 668 (Y)(c) (Rev. February 2004)	11883 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien				
Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Main Unit Phone: (800) 829-3903		Serial Number 778873611		<small>For Optional Use by Recording Office</small> 11 MAY -2 AM 11:30 HERTFORD COUNTY, N.C. BY 	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer GERALD T & KIM Y JENKINS Residence 201 MORRIS RD AHOSKIE, NC 27910-9783					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refileing (e)	Unpaid Balance of Assessment (f)
1040	12/31/2009	XXX-XX-7653	06/14/2010	07/14/2020	26006.98
Place of Filing CLERK OF SUPERIOR COURT HERTFORD COUNTY WINTON, NC 27986					Total \$ 26006.98
This notice was prepared and signed at <u>BALTIMORE, MD</u> , on this, the <u>21st</u> day of <u>April</u> , <u>2011</u> .					
Signature  OR FRED BANKS			Title ACS SBSE (800) 829-3903		23-00-0008
<small>(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)</small>					
<small>Part 1 - Kept By Recording Office</small>					
<small>Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60025X</small>					



Form 668 (Y)(c) (Rev. February 2004)	<p>11883 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien</p>				
Area: MAIL BUSINESS/SELF EMPLOYED AREA #3 Area Unit Phone: (800) 913-6050	Serial Number 778B2794615	For Optional Use by Recording Office 11-11-19 11-11-1999			
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer KIM Y JENKINS					
Residence 110 N. MITCHELL AHOSKIE, NC 27910-9783					
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	03/31/2009	XXX-XX-2497	09/05/2011	10/05/2021	13010.32
6672	06/30/2009	XXX-XX-2497	09/05/2011	10/05/2021	13037.33
6672	09/30/2009	XXX-XX-2497	09/05/2011	10/05/2021	13304.40
6672	12/31/2009	XXX-XX-2497	09/05/2011	10/05/2021	14844.60
6672	03/31/2010	XXX-XX-2497	09/05/2011	10/05/2021	13178.97
Place of Filing CLERK OF SUPERIOR COURT HERTFORD COUNTY WINTON, NC 27986					Total \$ 67375.62

This notice was prepared and signed at BALTIMORE, MD, on this, the 29th day of November, 2011.

Signature J. J. Gonzalez Title REVENUE OFFICER 23-12-4314
for MS. DAMATO (252) 561-4049

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

EXHIBIT

3

VJJS 11CVS009524;J001

NC AQC CTS

GUILFORD

11CVS 9524

CIVIL CASE PROCESSING SYSTEM
ABSTRACT SUMMARYVJJS
03/26/13 13:22:11

ACTION CODE: I (U,I) FILE NUM: 11 CVS 009524 ABS NUM: J001

CLOCKED 011912 1251 PM INDEXED: 012312 0950 AM VACATED: _____

CANCELLED:

DEBTOR: D002 JENKINS, KIM, Y STATUS:

CREDITOR: P001 FORMAN RASSABI BLACK PA STATUS: INDIGENT COSTS:

'F6' TO DISPLAY:

DETAIL LIST _ PAYMENT LIST _ VIEW ABSTRACT VIEW HISTORY _

PAYOFF DATE: 032613 AMOUNT: 32,843.45 DAILY INT: 5.73

MONEY AWARD: 26,135.97 INTEREST: 6,180.98

MONEY PAID: 0.00 INTEREST PAID: 0.00

MNY BALANCE: 26,135.97 INT BALANCE: 6,180.98

COSTS & FEES: 526.50 TOTAL: 32,843.45

COSTS PAID: 0.00 PAID: 0.00

COST BALANCE: 526.50 BALANCE: 32,843.45

GENR0077I-NO SELECTION FROM PROMPT/LIST SCREEN

F1=HELP 3=EXIT 6=LIST



STATE OF NORTH CAROLINA
DEPARTMENT OF REVENUE
PO DRAWER 1130
ELIZABETH CITY, NC 27906
CERTIFICATE OF TAX LIABILITY

File # 13-03-9999

Lyons Gray
SECRETARY OF REVENUE
STATE OF NORTH CAROLINA

-VS.-



13-03-35

Gerald T. & Kim Y. Jenkins
201 Morris Rd.
Ahoskie, NC 27910

ID: XXX-XX-7653

ID: XXX-XX-2497

ID:

TO THE CLERK OF THE SUPERIOR COURT OF

Hertford COUNTY, NORTH CAROLINA:

I, Lyons Gray, Secretary of Revenue of the State of North Carolina, under and by virtue of its revenue laws, do hereby certify that the above taxpayer (s) is/are indebted to the State of North Carolina on account of duly assessed and delinquent Income taxes, penalty and interest as follows:

PERIOD	ASSESSMENT		PENALTY/			TOTAL	LESS PAID	TOTAL DUE
	DATE	TAX	Fee	Interest				
2010	6/2/2012	5,666.00	3,966.20	528.21	10,160.41			10,160.41
2009	2/10/2013	3,613.00	1,246.23	518.82	5,378.05			5,378.05

TOTALS:	\$9,279.00	\$5,212.43	\$1,047.03	\$15,538.46	\$15,538.46
				TOTAL DUE	\$15,538.46

Plus additional interest on the lesser of tax or total due at 8.00% from the date of this notice until paid.

You, therefore, are directed and required to docket and cross-index this certificate in your records as a judgment against said tax debtor, pursuant to G.S. 105-242. This certificate shall take effect, be enforceable, and bear interest from this date forward, the same as any other duly docketed and indexed judgment of your court.

WITNESS my hand and seal, on

February 27, 2013

Lyons Gray
SECRETARY OF REVENUE

T.G. Long
Deputy of Department of Revenue

NORTH CAROLINA
Hertford COUNTY
FILED, DOCKETED, AND CROSS-INDEXED THIS DAY IN THE
OFFICE OF THE UNDERSIGNED CLERK IN JUDGMENT
DOCKET NO. 13-14-27
PAGE THIS THE 20th DAY
OF March 2013
Shawn J. Stine, Deputy Clerk

CLERK OF SUPERIOR COURT

EXHIBIT

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